



3015 (02-09-04)

ANNUAL REPORT

OF

Name: IRON RIVER SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 98
IRON RIVER, WI 54847

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: IRON RIVER SANITARY DISTRICT NO. 1**Utility Address:** P.O. BOX 98
IRON RIVER, WI 54847**When was utility organized?** 4/1/1971**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LAUREEN MODEEN**Title:** BOOK KEEPER**Office Address:** IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847**Telephone:** (715) 372 - 4710**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DONN W BERGQUIST CPA**Title:** PRESIDENT**Office Address:** DONN W BERGQUIST LTD
1010 BELKNAP ST
SUPERIOR, WI 54880**Telephone:** (715) 392 - 2946**Fax Number:** (715) 392 - 7797**E-mail Address:** lhunter@computerpro.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DONN W BERGQUIST CPA**Title:** PRESIDENT**Office Address:** DONN W BERGQUIST LTD
1010 BELKNAP ST
SUPERIOR, WI 54880**Telephone:** (715) 392 - 2946**Fax Number:** (715) 392 - 7797**E-mail Address:** lhunter@computerpro.com**Date of most recent audit report:** 7/30/1998**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JAMES A JINDRA**Title:** TREASURER**Office Address:** IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847**Telephone:** (715) 372 - 4710**Fax Number:****E-mail Address:**

Name: MR ORBY GODERSTAD**Title:** PRESIDENT**Office Address:** IRON RIVER SANITARY DISTRICT #1
P.O. BOX 98
IRON RIVER, WI 54847**Telephone:** (715) 372 - 4710**Fax Number:****E-mail Address:**

Name: MS GERTRUDE G DIAMON**Title:** SECRETARY**Office Address:** IRON RIVER SANITARY DISTRICT
P.O. BOX 98
IRON RIVER, WI 54847**Telephone:** (715) 372 - 4710**Fax Number:****E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MS GERTRUDE G DIAMON, SECRETARY

MR ORBY GODERSTAD, PRESIDENT

MR JAMES A JINDRA, TREASURER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	61,994	63,063	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,176	33,102	2
Depreciation Expense (403)	22,797	22,988	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,182	1,418	5
Total Operating Expenses	64,155	57,508	
Net Operating Income	(2,161)	5,555	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,161)	5,555	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,750	6,323	9
Miscellaneous Nonoperating Income (421)	7,020	14,708	10
Total Other Income	11,770	21,031	
Total Income	9,609	26,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,609	26,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,438	34,786	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	37,438	34,786	
Net Income	(27,829)	(8,200)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,379	6,894	19
Balance Transferred from Income (433)	(27,829)	(8,200)	20
Miscellaneous Credits to Surplus (434)	0	3,685	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(25,450)	2,379	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	4,750	4
Total (Acct. 419):	4,750	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT NET INCOME	7,020	5
Total (Acct. 421):	7,020	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	61,994	0	0	0	61,994	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	61,994	0	0	0	61,994	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,022,643	1,015,242	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	265,943	245,226	2
Net Utility Plant	756,700	770,016	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,370,835	1,322,233	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	344,275	315,871	4
Net Nonutility Property	1,026,560	1,006,362	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	116,558	137,742	7
Total Other Property and Investments	1,143,118	1,144,104	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,390	35,837	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,669	12,010	11
Other Accounts Receivable (143)	17,058	18,307	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	8,726	8,710	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	51,843	74,864	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,951,661	1,988,984	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(25,450)	2,379	23
Total Proprietary Capital	(25,450)	2,379	
LONG-TERM DEBT			
Bonds (221)	920,375	908,496	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	22,500	26
Total Long-Term Debt	920,375	930,996	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,079		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	566	415	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	4,724	5,352	33
Total Current and Accrued Liabilities	6,369	5,767	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,050,367	1,049,842	38
Total Liabilities and Other Credits	1,951,661	1,988,984	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,022,643	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,022,643	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	265,943	0	0	0	9
Total Accumulated Provision	265,943	0	0	0	
Net Utility Plant	756,700	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	245,226				245,226	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,797				22,797	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	308				308	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
TRANSPORTATION	412				412	12
Total credits	23,517	0	0	0	23,517	13
Debits during year						14
Book cost of plant retired	2,800				2,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,800	0	0	0	2,800	19
Balance End of Year	265,943	0	0	0	265,943	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.32%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,322,233	51,438	2,836	1,370,835	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,322,233	51,438	2,836	1,370,835	
Less accum. prov. depr. & amort. (122)	315,871	31,240	2,836	344,275	3
Net Nonutility Property	1,006,362	20,198	0	1,026,560	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,726	8,710	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	8,726	8,710	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>0</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FHA WATER	08/04/1988	08/04/2028	6.00%	275,800	1
CLEAN WATER FUND SEWER	09/23/1995	09/23/2015	3.00%	644,575	2
Total Bonds (Account 221):				920,375	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND	07/01/1997	07/01/2002	5.00%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	415	1
Accruals:		
Charged water department expense	2,182	2
Charged electric department expense		3
Charged sewer department expense	876	4
Other (explain):		
NONE		5
Total Accruals and other credits	3,058	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,907	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	2,907	
Balance end of year	566	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FHA WATER	0	16,054	16,054	0	1
CLEAN WATER FUND-SEWER	0	20,390	20,390	0	2
Subtotal	0	36,444	36,444	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND	0	994	994	0	4
Subtotal	0	994	994	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	0	37,438	37,438	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	577,017	0	0	472,825	0	1,049,842	1
Add credits during year:							
For Services	150			375		525	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	577,167	0	0	473,200	0	1,050,367	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL FUNDS	116,558	3
Total (Acct. 125):	116,558	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,669	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,669	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	17,058	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	17,058	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,018,942	0	0	0	1,018,942	1
Materials and Supplies	8,718	0	0	0	8,718	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	255,584	0	0	0	255,584	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	577,092	0	0	0	577,092	6
Other (specify):						
NONE					0	7
Average Net Rate Base	194,984	0	0	0	194,984	
Net Operating Income	(2,161)	0	0	0	(2,161)	8
Net Operating Income as a percent of Average Net Rate Base	-1.11%	N/A	N/A	N/A	-1.11%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(11,535)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(11,535)	
Net Income		
Net Income	(27,829)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 2, 1999

Ms. Laureen Modeen, Bookkeeper
Iron River Sanitary District No. 1
P.O. Box 98
Iron River, WI 54847-0098

1998 Analytical Review DWCCA-2700-PJL

Dear Ms. Modeen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 2 1999 letters L.doc

cc: Mr. Orby Goderstad, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	61,495	1
Total Sales of Water	61,495	
Other Operating Revenues		
Forfeited Discounts (470)	154	2
Other Water Revenues (474)	345	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	499	
Total Operating Revenues	61,994	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,904	5
General Operating Expenses (680-690)	21,272	6
Total Operation and Maintenance Expenses	39,176	
Other Operating Expenses		
Depreciation Expense (403)	22,797	7
Amortization Expense (404)		8
Taxes (408)	2,182	9
Total Other Operating Expenses	24,979	
Total Operating Expenses	64,155	
NET OPERATING INCOME	(2,161)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	226	8,150	23,331	4
Commercial	60	5,410	10,919	5
Industrial	2	221	431	6
Total Metered Sales to General Customers (461)	288	13,781	34,681	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		24,059	8
Other Sales to Public Authorities (464)	11	1,252	2,755	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	300	15,033	61,495	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	24,059	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	24,059	
Forfeited Discounts (470):		
Customer late payment charges	154	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	154	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	345	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	345	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	10,750	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,982	3
Chemicals (630)		4
Supplies and Expenses (640)	713	5
Repairs of Water Plant (650)	1,013	6
Transportation Expenses (660)	1,446	7
Total Plant Operation and Maintenance Expenses	17,904	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,870	8
Office Supplies and Expenses (681)	3,798	9
Outside Services Employed (682)	3,747	10
Insurance Expense (684)	1,659	11
Employees Pensions and Benefits (686)	2,707	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,491	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,272	
Total Operation and Maintenance Expenses	39,176	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	ACTUAL LABOR	2,101	3
PSC Remainder Assessment		81	4
Other (specify): NONE			5
Total tax expense		2,182	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	107,837		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	7,915		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	115,752	0	
PUMPING PLANT			
Land and Land Rights (320)	5,119		12
Structures and Improvements (321)	73,617		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	785		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	100,579		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	180,100	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,082		23
Total Water Treatment Plant	2,082	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,115		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			107,837	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			7,915	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	115,752	
PUMPING PLANT				
Land and Land Rights (320)			5,119	12
Structures and Improvements (321)			73,617	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			785	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			100,579	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	180,100	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,082	23
Total Water Treatment Plant	0	0	2,082	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,115	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	259,615		26
Transmission and Distribution Mains (343)	262,621		27
Fire Mains (344)	0		28
Services (345)	82,390		29
Meters (346)	25,381	412	30
Hydrants (348)	42,654		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	673,776	412	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	11,815	31	34
Office Furniture and Equipment (372)	2,561		35
Computer Equipment (372.1)	3,377	2,475	36
Transportation Equipment (373)	15,514	7,280	37
Other General Equipment (379)	10,265	3	38
Other Tangible Property (390)	0		39
Total General Plant	43,532	9,789	
Total utility plant in service directly assignable	1,015,242	10,201	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,015,242	10,201	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			259,615	26
Transmission and Distribution Mains (343)			262,621	27
Fire Mains (344)			0	28
Services (345)			82,390	29
Meters (346)	0	0	25,793	30
Hydrants (348)			42,654	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	674,188	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			11,846	34
Office Furniture and Equipment (372)			2,561	35
Computer Equipment (372.1)			5,852	36
Transportation Equipment (373)	2,800		19,994	37
Other General Equipment (379)			10,268	38
Other Tangible Property (390)			0	39
Total General Plant	2,800	0	50,521	
Total utility plant in service directly assignable	2,800	0	1,022,643	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	2,800	0	1,022,643	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,268	2,268	1
February			2,034	2,034	2
March			2,073	2,073	3
April			2,037	2,037	4
May			2,385	2,385	5
June			2,161	2,161	6
July			2,796	2,796	7
August			2,628	2,628	8
September			2,271	2,271	9
October			2,417	2,417	10
November			2,141	2,141	11
December			2,332	2,332	12
Total for year	0	0	27,543	27,543	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				820	14
Other utility use explanation:					15
HYDRANT FLUSHING/UNMETERED LEAKS					
Water pumped into distribution system				26,723	16
Less: Water sold				15,033	17
Losses and unaccounted for				11,690	18
Percent unaccounted for to the nearest whole percent (%)				44%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
LEAKAGE IN SYSTEM. SYSTEM BUILT IN 1920'S. IN PROCESS OF OBTAINING ESTIMATES ON COST TO REPLACE PRESENT SYSTEM					
Maximum gallons pumped by all methods in any one day during reporting year				136	21
Date of maximum: 8/9/1998					22
Cause of maximum:					23
PEAK SEASONAL USE					
Minimum gallons pumped by all methods in any one day during reporting year				49	24
Date of minimum: 9/21/1998					25
Total KWH used for pumping for the year				1,665	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
US 2	1	165	103	375	Yes	1
S, LEA ST. CT H "A"	2	135	130	875	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2		1
Location	US HIGHWAY 2	S LEA CT A		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	PEERLESS	LAYNE BOWLER		5
Year Installed	1982	1989		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	220	350		8
Pump Motor or Standby Engine Mfr	EMERSON	EMERSON		10
Year Installed	1982	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SPHEROID		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1988		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons	1		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	316.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	2,165	0	0	0	2,165
M	D	4.000	10,874	0	0	0	10,874
M	D	6.000	12,171	0	0	0	12,171
M	D	8.000	1,090	0	0	0	1,090
M	D	10.000	300	0	0	0	300
Total Within Municipality			26,600	0	0	0	26,600
Total Utility			26,600	0	0	0	26,600

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	255	0	0	0	255	15	1
M	1.000	22	0	0	0	22		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	14	0	0	0	14	2	5
M	4.000	1	0	0	0	1		6
Total Utility		294	0	0	0	294	17	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	282	1	0	0	283	25	1
1.000	6	0	0	0	6	0	2
1.250	3	0	0	0	3	0	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	0	5
Total:	302	1	0	0	303	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	199	53	3	6	0	22	283	1
1.000	0	4	0	1	0	1	6	2
1.250	1	1	1	0	0	0	3	3
1.500	0	2	0	3	0	0	5	4
2.000	0	3	0	2	0	1	6	5
Total:	200	63	4	12	0	24	303	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	51				51	2
Total Fire Hydrants	51	0	0	0	51	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	51
Number of distribution system valves end of year:	40
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

NONE